

Topic	Issue
403(b) Audits	Summer 03
457(b) Plans – Guidance	Summer 03
1098-T Form (2002) Tuition Payments	Winter 03
1099 Form - Reporting	Winter 03
Abusive sale/leaseback transactions	June 04
Advance wages	March 04
Attorneys, payments to	September 04
Backup withholding	December 03
Bonds:	
501(c)(3) bond publications	March 04
Abusive tax avoidance transactions	June 04
Filing requirements	December 04
Form 8038-T revision	March 05
Knowledge-sharing group	Summer 03
New introductory publication	Spring 03
Qualified activity bonds	September 04
TEB workplan	December 03
Clothing provided by employer	Spring 03
Depositing Form 941 Taxes	June 05
Discounts for employees	September 04
Emergency workers	Summer 03
Employee, defined	Winter 03
Employer-provided clothing	Spring 03
Employer-provided lodging	March 05
Employer-provided vehicles	Fall 02
Excise tax, fuel refund guidelines	Summer 03
Federal agencies, reporting requirements	December 03
Firefighters and emergency workers	Summer 03
Form SSA-1945	March 05
Fuel refund guidelines, excise tax	Summer 03
Gift cards	March 05
Group-term life insurance	Spring 03
Home care services	December 03

Independent Contractor or Employee?	Winter 03
Information return reporting	Winter 03
Interview with top state payroll manager	Spring 03
Lottery winnings, withholding	December 03
Meals for traveling employees	Spring 03
No-additional-cost benefits	September 04
Qualified employee discounts	September 04
Qualified private activity bonds	September 04
Payment of wages in advance	March 04
Retirement plans (403(b) and 457)	Summer 03
Sale in-lease out (SILO) transactions	June 04
Section 218 agreements	Fall 02
Student FICA exception (update)	June 05
Students, proposed regulations for SS coverage	March 04
Tax-exempt bonds, <i>see</i> Bonds	
Third-party sick pay	March 04
Tuition Payment Statement (Form 1098-T)	Winter 03
Vehicles provided by employer	Fall 02
Volunteers – taxation of benefits	June 04
Withholding, backup	December 03
Withholding on lottery winnings	December 03